



T. Scott Harris, MCR
Commissioner

COUNTY OF HANOVER, VIRGINIA APPLICATION FOR CONTRACTOR'S LICENSE TAX YEAR 2014

Office of the Commissioner of the Revenue
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FILE BY MARCH 1

| | | | |
|-------------------|-----------------------|---------------------------------------|-----------------|
| ACCOUNT# | SSN OR FEDERAL ID NO. | FAX # | BUSINESS PHONE# |
| OWNER'S NAME | | LOCALITY IN WHICH BUSINESS IS LOCATED | |
| TRADE NAME | | PHYSICAL ADDRESS OF BUSINESS | |
| MAILING ADDRESS | | CONTACT PERSON | |
| CITY/ STATE / ZIP | | VIRGINIA STATE REGISTRATION NUMBER ± | |

± - Important: If you are not State Registered as a Class A, B, or C Contractor, you must sign an affidavit stating that you are not subject to licensure or certification as a contractor or subcontractor pursuant to Virginia State Code §54.1-1111.

Please complete the following information to obtain a Contractor's License. The basis for this license is in compliance with Virginia Code § 58.1-3700 et seq.

ALL HANOVER COUNTY CONTRACTORS MUST FILE AN APPLICATION FOR CONTRACTOR'S LICENSE.

A contractor **must purchase** a license when their **gross receipts are above \$100,000.00**. Licenses will be based on **GROSS RECEIPTS** that were accepted by you in 2013. The calculation of gross receipts for license tax purposes shall be on either the cash or accrual method; provided, however, that the method used must coincide with the method of accounting used for federal and state income tax purposes. The license tax of \$.10 per \$100.00 is applied to the gross receipts. Licenses are assessable and due and payable by **March 1** of each license year and shall be subject to penalties and interest the first day following the due date.

If you are a Hanover based contractor and had gross receipts in other localities, please complete the worksheet on the reverse side of this form and list the total amount below in "Other Localities".

| | Type of Contractor | Amount of Gross Receipts (Col A.) | Tax Rate (Col B.) | = Total (Col A. x Col. B) |
|------|---|--------------------------------------|----------------------|--------------------------------|
| I | General Contractor | | X .001 | \$ 0.00 |
| II | Electrical Contractor | | X .001 | \$ 0.00 |
| III | Plumber / Steam Fitter | | X .001 | \$ 0.00 |
| IV | Other: | | X .001 | \$ 0.00 |
| V | Other Localities from Reverse Side | \$ 0.00 | X.001 | \$ 0.00 |
| VI | Total (add lines I-V)..... | | | \$ 0.00 |
| VII | Penalty: If filed after March 1, 10% of line VI | | | |
| VIII | Interest: If filed after March 1..... | | | |
| VIII | GRAND TOTAL add lines VI - VIII..... | | | |

****In order to process your license, a Worker's Compensation form must be completed and your payment made payable to County of Hanover must be included. This is not necessary if gross receipts are under \$100,000.00. ****

| | |
|-------------------------------|-------------------------|
| Signature of Applicant: _____ | Date: _____ |
| Name of Applicant: _____ | |
| Title: _____ | Daytime Phone No. _____ |

SEE REVERSE SIDE FOR INSTRUCTIONS AND FEE SCHEDULE

INSTRUCTIONS & COST SCHEDULES

Every contractor, electrical contractor, plumber or steam fitter shall obtain a license for each business. There shall be a tax, provided the **Gross Receipts** of the business exceed **\$100,000.00**, in the amount of **ten cents (\$.10) per one hundred dollars (\$100.00) of gross receipts of the business for the prior year**. License tax is assessable, due, and payable by **March 1** of each license year. If a license application is not filed and the tax is not paid within the time provided, the amount due shall be subject to interest at ten percent per annum commencing on the first day following the day such tax is due as well as a 10% late filing penalty.

WHO HAS TO FILE AN APPLICATION AND / OR PAY A FEE?

| IF YOU ARE A HANOVER BASED CONTRACTOR AND ... | FILE A RETURN? | | PAY THE LICENSE TAX? | |
|---|----------------|----|----------------------|----|
| | YES | NO | YES | NO |
| ... have gross receipts less than \$100,000.00 | √ | | | √ |
| ... have gross receipts greater than \$100,000.00 | √ | | √ | |

| IF YOU ARE BASED & LICENSED IN ANOTHER COUNTY AND MEET THE REQUIREMENTS OF §6-40 OF THE HANOVER COUNTY CODE AND... | FILE A RETURN? | | PAY THE LICENSE TAX? | |
|--|----------------|----|----------------------|----|
| | YES | NO | YES | NO |
| ... have gross receipts less than \$25,000.00 | | √ | | √ |
| ... have gross receipts greater than \$25,000.00 but less than \$100,000.00 | √ | | | √ |
| ... have gross receipts greater than \$100,000.00 | √ | | √ | |

Example: Gross Receipts of \$100,000.00

Gross Receipts divided by 100\$100,000.00 divided by 100 = \$1,000.00
 Multiply by the tax of \$.10\$1,000.00 X \$.10 = \$100.00
 License Cost..... = \$100.00

OR

Multiply by the tax rate of .001\$100,000.00 x .001 = \$1,000.00
 License Cost = \$100.00

OTHER LOCALITY WORKSHEET FOR HANOVER CONTRACTORS

| Locality of Gross Receipts | Amount of Gross Receipts | Was a fee paid to obtain a license in another locality? | |
|---|--------------------------|---|-----------------------|
| | | Yes | No |
| | | <input type="radio"/> | <input type="radio"/> |
| | | <input type="radio"/> | <input type="radio"/> |
| | | <input type="radio"/> | <input type="radio"/> |
| | | <input type="radio"/> | <input type="radio"/> |
| | | <input type="radio"/> | <input type="radio"/> |
| | | <input type="radio"/> | <input type="radio"/> |
| Grand Total (for localities a licensed was not obtained) | \$ 0.00 | To Page1, Col. A, Line V | |

If you require additional information concerning this application, please contact the office of **T. Scott Harris, Commissioner of the Revenue** at P.O. Box 129, Hanover, Virginia 23069-0129 or call the telephone numbers listed on reverse side.